

HOW TO CALCULATE COMMERCIAL FOREST WITHDRAWAL PENALTY FOR 2008
By Authority of Part 511, 1994 PA 451, as amended, Section 51108(3)

To calculate penalty, use factors below and number of years in CF and number of acres withdrawn

Calculation of 2008 Land Value				
Statute Reference	51108(3)(a)(i)	51108(3)(a)(ii)		
County	2007 1/2 Valuation Per Acre*	x 2007 Inflation Rate (1.023)	=	2008 Land Value (2007 1/2 Valuation adjusted by Inflation Rate)
Alcona	\$ 1,100	x 1.023	=	\$ 1,125
Alger	\$ 625	x 1.023	=	\$ 639
Allegan	\$ 3,550	x 1.023	=	\$ 3,632
Alpena	\$ 800	x 1.023	=	\$ 818
Antrim	\$ 1,225	x 1.023	=	\$ 1,253
Arenac	\$ 925	x 1.023	=	\$ 946
Baraga	\$ 500	x 1.023	=	\$ 512
Barry	\$ 1,900	x 1.023	=	\$ 1,944
Bay	\$ 2,100	x 1.023	=	\$ 2,148
Benzie	\$ 1,625	x 1.023	=	\$ 1,662
Berrien	\$ 1,850	x 1.023	=	\$ 1,893
Branch	\$ 1,200	x 1.023	=	\$ 1,228
Calhoun	\$ 1,275	x 1.023	=	\$ 1,304
Cass	\$ 1,600	x 1.023	=	\$ 1,637
Charlevoix	\$ 1,850	x 1.023	=	\$ 1,893
Cheboygan	\$ 1,050	x 1.023	=	\$ 1,074
Chippewa	\$ 550	x 1.023	=	\$ 563
Clare	\$ 1,100	x 1.023	=	\$ 1,125
Clinton	\$ 1,550	x 1.023	=	\$ 1,586
Crawford	\$ 1,100	x 1.023	=	\$ 1,125
Delta	\$ 600	x 1.023	=	\$ 614
Dickinson	\$ 675	x 1.023	=	\$ 691
Eaton	\$ 1,550	x 1.023	=	\$ 1,586
Emmet	\$ 1,400	x 1.023	=	\$ 1,432
Genesee	\$ 1,550	x 1.023	=	\$ 1,586
Gladwin	\$ 1,200	x 1.023	=	\$ 1,228
Gogebic	\$ 625	x 1.023	=	\$ 639
Grand Traverse	\$ 3,400	x 1.023	=	\$ 3,478
Gratiot	\$ 1,150	x 1.023	=	\$ 1,176
Hillsdale	\$ 1,225	x 1.023	=	\$ 1,253
Houghton	\$ 600	x 1.023	=	\$ 614
Huron	\$ 1,350	x 1.023	=	\$ 1,381
Ingham	\$ 1,600	x 1.023	=	\$ 1,637
Ionia	\$ 1,350	x 1.023	=	\$ 1,381
Iosco	\$ 1,250	x 1.023	=	\$ 1,279
Iron	\$ 688	x 1.023	=	\$ 703
Isabella	\$ 1,100	x 1.023	=	\$ 1,125
Jackson	\$ 1,650	x 1.023	=	\$ 1,688
Kalamazoo	\$ 1,800	x 1.023	=	\$ 1,841
Kalkaska	\$ 1,500	x 1.023	=	\$ 1,535
Kent	\$ 1,700	x 1.023	=	\$ 1,739
Keweenaw	\$ 600	x 1.023	=	\$ 614
Lake	\$ 1,000	x 1.023	=	\$ 1,023
Lapeer	\$ 2,400	x 1.023	=	\$ 2,455
Leelanau	\$ 2,900	x 1.023	=	\$ 2,967
Lenawee	\$ 1,675	x 1.023	=	\$ 1,714
Livingston	\$ 3,000	x 1.023	=	\$ 3,069
Luce	\$ 650	x 1.023	=	\$ 665
Mackinac	\$ 550	x 1.023	=	\$ 563
Macomb	\$ 3,750	x 1.023	=	\$ 3,836
Manistee	\$ 1,000	x 1.023	=	\$ 1,023
Marquette	\$ 625	x 1.023	=	\$ 639
Mason	\$ 950	x 1.023	=	\$ 972
Mecosta	\$ 1,150	x 1.023	=	\$ 1,176
Menominee	\$ 650	x 1.023	=	\$ 665
Midland	\$ 1,100	x 1.023	=	\$ 1,125
Missaukee	\$ 1,200	x 1.023	=	\$ 1,228

2008 Withdrawal Penalty Calculation										
51108(3)(a)(ii)	x	51108(3)(b)	x	51108(3)(d)(i-vii)	x	51108(3)(c)	x	51108(3)(a)	x	
2008 Land Value	x	2007 Average Millage in County*	x	County Factor	x	Years Land in CF (Max 7)	x	Acres Withdrawn	=	Penalty Amount
\$ 1,125	x	0.037	x	0.6	x		x		=	
\$ 639	x	0.040	x	0.6	x		x		=	
\$ 3,632	x	0.046	x	0.6	x		x		=	
\$ 818	x	0.040	x	0.6	x		x		=	
\$ 1,253	x	0.038	x	0.7	x		x		=	
\$ 946	x	0.045	x	0.6	x		x		=	
\$ 512	x	0.050	x	0.7	x		x		=	
\$ 1,944	x	0.043	x	0.6	x		x		=	
\$ 2,148	x	0.047	x	0.6	x		x		=	
\$ 1,662	x	0.037	x	0.6	x		x		=	
\$ 1,893	x	0.040	x	0.6	x		x		=	
\$ 1,228	x	0.043	x	0.6	x		x		=	
\$ 1,304	x	0.046	x	0.6	x		x		=	
\$ 1,637	x	0.041	x	0.6	x		x		=	
\$ 1,893	x	0.040	x	0.4	x		x		=	
\$ 1,074	x	0.037	x	0.5	x		x		=	
\$ 563	x	0.040	x	0.4	x		x		=	
\$ 1,125	x	0.038	x	0.6	x		x		=	
\$ 1,586	x	0.046	x	0.6	x		x		=	
\$ 1,125	x	0.043	x	0.6	x		x		=	
\$ 614	x	0.046	x	0.5	x		x		=	
\$ 691	x	0.042	x	0.6	x		x		=	
\$ 1,586	x	0.045	x	0.6	x		x		=	
\$ 1,432	x	0.040	x	0.4	x		x		=	
\$ 1,586	x	0.047	x	0.6	x		x		=	
\$ 1,228	x	0.040	x	0.4	x		x		=	
\$ 639	x	0.045	x	0.6	x		x		=	
\$ 3,478	x	0.042	x	0.3	x		x		=	
\$ 1,176	x	0.042	x	0.6	x		x		=	
\$ 1,253	x	0.039	x	0.6	x		x		=	
\$ 614	x	0.048	x	0.6	x		x		=	
\$ 1,381	x	0.040	x	0.6	x		x		=	
\$ 1,637	x	0.054	x	0.6	x		x		=	
\$ 1,381	x	0.043	x	0.6	x		x		=	
\$ 1,279	x	0.036	x	0.6	x		x		=	
\$ 703	x	0.043	x	0.6	x		x		=	
\$ 1,125	x	0.045	x	0.6	x		x		=	
\$ 1,688	x	0.045	x	0.6	x		x		=	
\$ 1,841	x	0.045	x	0.6	x		x		=	
\$ 1,535	x	0.040	x	0.6	x		x		=	
\$ 1,739	x	0.045	x	0.6	x		x		=	
\$ 614	x	0.044	x	0.8	x		x		=	
\$ 1,023	x	0.044	x	0.8	x		x		=	
\$ 2,455	x	0.040	x	0.6	x		x		=	
\$ 2,967	x	0.032	x	0.4	x		x		=	
\$ 1,714	x	0.042	x	0.6	x		x		=	
\$ 3,069	x	0.040	x	0.6	x		x		=	
\$ 665	x	0.035	x	0.2	x		x		=	
\$ 563	x	0.038	x	0.5	x		x		=	
\$ 3,836	x	0.044	x	0.6	x		x		=	
\$ 1,023	x	0.043	x	0.3	x		x		=	
\$ 639	x	0.042	x	0.6	x		x		=	
\$ 972	x	0.044	x	0.7	x		x		=	
\$ 1,176	x	0.044	x	0.6	x		x		=	
\$ 665	x	0.042	x	0.7	x		x		=	
\$ 1,125	x	0.043	x	0.4	x		x		=	
\$ 1,228	x	0.043	x	0.8	x		x		=	

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To calculate penalty, use factors below and number of years in CF and number of acres withdrawn

Calculation of 2008 Land Value				
Statute Reference	51108(3)(a)(i)		51108(3)(a)(ii)	
County	2007 1/2 Valuation Per Acre*	x	2007 Inflation Rate (1.023)	=
Monroe	\$ 2,050	x	1.023	= \$ 2,097
Montcalm	\$ 1,200	x	1.023	= \$ 1,228
Montmorency	\$ 1,000	x	1.023	= \$ 1,023
Muskegon	\$ 1,125	x	1.023	= \$ 1,151
Newaygo	\$ 1,250	x	1.023	= \$ 1,279
Oakland	\$ 8,250	x	1.023	= \$ 8,440
Oceana	\$ 1,400	x	1.023	= \$ 1,432
Ogemaw	\$ 1,175	x	1.023	= \$ 1,202
Ontonagon	\$ 425	x	1.023	= \$ 435
Osceola	\$ 1,050	x	1.023	= \$ 1,074
Oscoda	\$ 1,350	x	1.023	= \$ 1,381
Otsego	\$ 1,300	x	1.023	= \$ 1,330
Ottawa	\$ 3,700	x	1.023	= \$ 3,785
Presque Isle	\$ 775	x	1.023	= \$ 793
Roscommon	\$ 1,800	x	1.023	= \$ 1,841
Saginaw	\$ 950	x	1.023	= \$ 972
Saint Clair	\$ 2,400	x	1.023	= \$ 2,455
Saint Joseph	\$ 1,000	x	1.023	= \$ 1,023
Sanilac	\$ 1,200	x	1.023	= \$ 1,228
Schoolcraft	\$ 650	x	1.023	= \$ 665
Shiawassee	\$ 1,175	x	1.023	= \$ 1,202
Tuscola	\$ 1,350	x	1.023	= \$ 1,381
Van Buren	\$ 1,100	x	1.023	= \$ 1,125
Washtenaw	\$ 3,800	x	1.023	= \$ 3,887
Wayne	\$ 3,900	x	1.023	= \$ 3,990
Wexford	\$ 1,250	x	1.023	= \$ 1,279

*Calculated by Dept. of Treasury

2008 Withdrawal Penalty Calculation									
51108(3)(a)(ii)		51108(3)(b)		51108(3)(d)(i-vii)		51108(3)(c)		51108(3)(a)	
2008 Land Value	x	2007 Average Millage in County*	x	County Factor	x	Years Land in CF (Max 7)	x	Acres Withdrawn	=
\$ 2,097	x	0.044	x	0.6	x		x		=
\$ 1,228	x	0.043	x	0.6	x		x		=
\$ 1,023	x	0.039	x	0.6	x		x		=
\$ 1,151	x	0.047	x	0.6	x		x		=
\$ 1,279	x	0.047	x	0.6	x		x		=
\$ 8,440	x	0.047	x	0.6	x		x		=
\$ 1,432	x	0.044	x	0.5	x		x		=
\$ 1,202	x	0.040	x	0.6	x		x		=
\$ 435	x	0.048	x	0.8	x		x		=
\$ 1,074	x	0.043	x	0.6	x		x		=
\$ 1,381	x	0.039	x	0.4	x		x		=
\$ 1,330	x	0.038	x	0.5	x		x		=
\$ 3,785	x	0.044	x	0.3	x		x		=
\$ 793	x	0.038	x	0.6	x		x		=
\$ 1,841	x	0.038	x	0.6	x		x		=
\$ 972	x	0.042	x	0.6	x		x		=
\$ 2,455	x	0.043	x	0.6	x		x		=
\$ 1,023	x	0.041	x	0.6	x		x		=
\$ 1,228	x	0.040	x	0.6	x		x		=
\$ 665	x	0.037	x	0.5	x		x		=
\$ 1,202	x	0.040	x	0.6	x		x		=
\$ 1,381	x	0.045	x	0.4	x		x		=
\$ 1,125	x	0.047	x	0.6	x		x		=
\$ 3,887	x	0.048	x	0.6	x		x		=
\$ 3,990	x	0.046	x	0.6	x		x		=
\$ 1,279	x	0.045	x	0.3	x		x		=